8.	Pensioner Card issued by Government, having photograph of the applicant	Yes	No	No
9.	Central Government Health Scheme Card or Ex-servicemen Contributory Health Scheme photo card	Yes	No	Yes
10.	Indian Passport of spouse bearing name of the person	No	Yes	No
11.	Post office passbook having address of the applicant	No	Yes	No
12.	Domicile certificate issued by the Government	No	Yes	Yes
13.	Allotment letter of accommodation issued by the Central Government or State Government of not more than three years old	No	Yes	No
14.	Property registration document	No	Yes	No
15.	Latest property tax assessment order	No	Yes	No
16.	Electricity bill (Not more than three months old)	No	Yes	No
17.	Landline telephone or broadband connection bill (Not more than three months old)	No	Yes	No
18.	Water bill (Not more than three months old)	No	Yes	No
19.	Consumer gas connection card or book or piped gas bill (Not more than three months old)	No	Yes	No
20.	Bank account statement as per Note 2 (Not more than three months old)	No	Yes	No
21.	Depository account statement (Not more than three months old)	No	Yes	No
22.	Credit card statement (Not more than three months old)	No	Yes	No
23.	For Individuals born on and after 1st October, 2023 birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (*d*) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955)	No	No	Yes
24.	Birth certificate issued by the municipal authority, or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (*d*) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955)	No	No	Yes
25.	Pension payment order	No	No	Yes
26.	Marriage certificate issued by the Registrar of Marriages	No	No	Yes
27.	Matriculation certificate or mark sheet of recognised board	No	No	Yes
B. Or original of:				
1.	Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer, as the case may be	Yes	No	No
2.	Bank certificate, on the letter head from the branch (along with the name, stamp and copy of employee ID of the issuing officer) containing duly attested photograph and bank account number of the applicant	Yes	No	No
3.	Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer, as the case may be	No	Yes	No
4.	Employer certificate	No	Yes	No
5.	Affidavit sworn before a Magistrate stating the date of birth	No	No	Yes

Note 1: In case of a person being a minor, in addition to Aadhaar of the minor, any of the above listed documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity.

Note 2: In case of an Indian citizen residing outside India, copy of bank account statement in country of residence or copy of non-resident external bank account statements shall be the proof of address.

Note 3: In case of a minor, any of the above listed documents of any of the parents or guardian of such minor shall be deemed to be the proof of address.

(*b*) The application referred to in sub-rules (1) and (3), in respect of an applicant mentioned in column B of the following Table, shall be filled in the Form mentioned in column C of the said table, and shall be accompanied by the documents mentioned in column D thereof, as proof of identity, address and date of birth or date of incorporation of such applicant:

TABLE

Sl. No.	*Applicant*	*Form*	*Documents as proof of identity, address and date of birth or date of incorporation*
A	*B*	*C*	*D*

1	Hindu undivided family	Form No. 94	(*a*)	Original affidavit by the karta of the Hindu undivided family duly authenticated by a Notary Public or Oath Commissioner or Judicial Magistrate stating the name, father's name, Aadhaar number or Permanent Account Number and address of all the coparceners on the date of application; and
			(*b*)	a copy of any document applicable in the case of an individual specified in serial number 1, in respect of karta of the Hindu undivided family, as proof of identity, address and date of birth.
2	Company registered in India	Form No. 94	(*a*)	Copy of Certificate of Registration issued in India by the Registrar of Companies; or
			(*b*)	corporate identity number allotted by the Registrar under section 7 of the Companies Act, 2013 (18 of 2013)
3	Limited Liability Partnership formed or registered in India	Form No. 94	(*a*)	Copy of Certificate of Registration issued in India by the Registrar of Limited Liability Partnerships; or
			(*b*)	LLP identification number allotted in India by the Registrar under the Limited Liability Partnership Act, 2008 (6 of 2009);
4	Firm (other than Limited Liability Partnership) formed or registered in India	Form No. 94	(*a*)	Copy of Certificate of Registration issued in India by the Registrar of Firm; or
			(*b*)	copy of partnership deed.
5	Trusts formed or registered in India	Form No. 94	(*a*)	Copy of trust deed; or
			(*b*)	Copy of Certificate of Registration Number issued by Charity Commissioner.
6	Association of persons (other than Trusts) or body of individuals formed or registered in India	Form No. 94	(*a*)	Copy of agreement; or
			(*b*)	copy of Certificate of Registration Number issued by Charity Commissioner or Registrar of Co- operative Society or any other competent authority; or
			(*c*)	any document originating from any Central Government or State Government Department, establishing identity and address of such person.
7	Local authority or artificial juridical person formed or registered in India	Form No. 94	Any document originating from any Central Government or State Government Department establishing identity and address of such person.	
8	Any person on behalf of the Central Government or State Government or Union Territory Administration	Form No. 94	Certificate in original from the Head of the Department or Pay and Accounts Officer or Zonal Accounts Officer or District Treasury Officer or Cheque Drawing and Disbursing Officer.	

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9	Individuals not being a citizen of India	Form No. 95	(*i*)	Proof of identity :— (*a*) Copy of passport; or (*b*) copy of person of Indian Origin card issued by the Government of India; or (*c*) copy of Overseas Citizenship of India Card issued by Government of India; or (*d*) copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India.
			(*ii*)	Proof of date of birth: — (*a*) Copy of passport; or (*b*) copy of person of Indian Origin card issued by the Government of India; or (*c*) copy of Overseas Citizenship of India Card issued by Government of India; or (*d*) copy of other national or citizenship Identification Number or Taxpayer Identification Number containing date, month and year of birth duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India; or (*e*) birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (*d*) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955); or (*f*) copy of birth certificate containing date, month and year of birth issued by any foreign authority and duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India.
			(*iii*)	Proof of address:— (*a*) copy of passport; or (*b*) copy of person of Indian Origin card issued by the Government of India; or (*c*) copy of Overseas Citizenship of India Card issued by Government of India; or (*d*) copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India; or (*e*) copy of bank account statement in the country of residence; or (*f*) copy of Non-resident External bank account statement in India; or (*g*) copy of certificate of residence in India or Residential permit issued by the State Police Authority; or (*h*) copy of the registration certificate issued by the Foreigner's Registration Office showing Indian address; or (*i*) copy of visa granted and copy of appointment letter or contract from Indian Company and Certificate (in original) of Indian Address issued by the employer.
10	Limited Liability Partnership registered outside India	Form No. 96	(*a*)	Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or
			(*b*)	copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
11	Company registered outside India	Form No. 96	(*a*)	Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or
			(*b*)	Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
12	Firm formed or registered outside India	Form No. 96	(*a*)	Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or
			(*b*)	copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.

13	Association of persons (Trusts) formed outside	Form No. 96	(*a*)	Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or
			(*b*)	copy of registration certificate issued in India or of approval granted to set up office in India by Indian authorities.
14	Association of persons (other than Trusts) or body of individuals or local authority or person formed or any other entity (by whatever name called) registered outside India	Form No. 96	(*a*)	Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or
			(*b*)	copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.

(9) Every person who has been allotted Permanent Account Number and who, in accordance with the provisions of section 262(6)(*a*) is required to intimate his Aadhaar number, shall intimate his Aadhaar number to the Director General of Income-tax (Systems) or the person authorised by the said authority.

(10) Every person who, in accordance with the provisions of section 262(6)(*a*), is required to intimate his Aadhaar number to the prescribed authority in the prescribed form and manner, failed to do so by 30th June, 2023, shall, at the time of subsequent intimation of his Aadhaar number to the prescribed authority, be liable to pay, by way of fee, an amount equal to Rs. 1000.

(11) The Director General of Income-tax (Systems) shall specify the classes of persons, forms, guidelines, standards and formats along with procedure for safe and secure transmission of forms and formats under sub-rule (2) in relation to furnishing application for allotment of the Permanent Account Number.

(12) The Director General of Income-tax (Systems) shall specify the forms and formats along with procedure in relation to furnishing correction application under section 262(4).

(13) The Director General of Income-tax (Systems) shall specify the formats, guidelines and standards along with procedure, for the verification of documents filed with the application under sub-rule (8), intimation of Aadhaar number in sub-rule (9) and issue of Permanent Account Number for ensuring secure capture and transmission of data in such format and standards and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing of the application forms for allotment of Permanent Account Number, intimation of Aadhaar number and issue of Permanent Account Number.

(14) The Director General of Income-tax (Systems) shall lay down the formats, guidelines and standards along with procedure for,—

(*a*) intimation of Aadhaar number under sub-rule (3); or

(*b*) authentication of Aadhaar number under sub-rule (4); or

(*c*) obtaining demographic information of an individual from the Unique Identification Authority of India,

for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing or intimation or quoting or authentication of Aadhaar number or obtaining of demographic information of an individual from the Unique Identification Authority of India, for allotment of Permanent Account Number and issue thereof.

Transactions in relation to which Permanent Account Number is to be quoted or applied for purposes of section 262(1)(*f*) and 262(10)(*c*) and (*e*).

159. (1) Every person shall quote his Permanent Account Number in all documents, pertaining to the transactions specified in column 2 for value of transaction specified in column 3 of the following Table: —

TABLE

S. No.	*Nature of transaction*	*Value of transaction*	*Person receiving or issuing the document in relation to transaction in column (2)*
1	*2*	*3*	*4*
1.	Making an application to any banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act) or to any other company or institution, for issue of a credit card.	All such transactions.	(*i*) Manager or officer of a banking company or co-operative bank; or (*ii*) the principal officer of the company; or (*iii*) the principal officer of the institution, as the case may be.
2.	Opening of an account with a depository, participant, custodian of securities or any other person registered under section 12(1A) of the Securities and Exchange Board of India Act, 1992 (15 of 1992).	All such transactions.	The depository, participant, custodian of securities or any other person registered under section 12(1A) of the Securities and Exchange Board of India Act, 1992 (15 of 1992).
3.	Payment to the Reserve Bank of India, constituted under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934) for acquiring bonds issued by it.	Amount exceeding Rs. 50,000.	The officer of the Reserve Bank of India, constituted under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934), or of any agency bank authorised by the Reserve Bank of India.
4.	Payment to a Mutual Fund for purchase of its units.	Amount exceeding Rs. 50,000.	The trustee or any other person duly authorised by the trustee of a Mutual Fund.
5.	A contract for sale or purchase of securities (other than shares) as defined in section 2(*h*) of the Securities Contracts (Regulation) Act, 1956 (42 of 1956).	Amount exceeding Rs. 1,00,000 per transaction.	(*i*) The principal officer of the company; or (*ii*) stock-broker, sub-broker, share transfer agent, banker to an issue, trustee of a trust deed, registrar to issue, merchant banker, underwriter, portfolio manager, investment adviser and such other intermediaries registered under section 12(1) of the Securities and Exchange Board of India Act, 1992 (15 of 1992), as the case may be.
6.	Deposit with— (*i*) a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act); or (*ii*) Post Office.	Cash deposits aggregating to ten lakh rupees or more in a financial year, in one or more account of a person	(*i*) Manager or officer of a banking company or co-operative bank; or (*ii*) postmaster; or (*iii*) the principal officer of the institution, as the case may be.
7.	Withdrawal with— (*i*) a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act); or (*ii*) post office.	Cash withdrawals aggregating to ten lakh rupees or more in a financial year, in one or more account of a person	(*i*) Manager or officer of a banking company or co-operative bank; or (*ii*) postmaster; or (*iii*) the principal officer of the institution, as the case may be.
8.	Sale or purchase of— (*i*) motor vehicle or vehicle, as defined in section 2(*28*) of the Motor Vehicles Act, 1988 (59 of 1988), which requires registration by a registering authority under Chapter IV of that Act, except 'tractor' as defined in section 2(*44*) of the said Act; or (*ii*) motor cycle as defined in section 2(*27*) of the Motor Vehicles Act, 1988 (59 of 1988).	Amount exceeding Rs. 5,00,000.	The person who sells the motor vehicle or motor cycle.
9.	Sale or purchase, by any person, of shares of a company not listed in recognised stock exchange.	Amount exceeding Rs. 1,00,000 per transaction	The principal officer of a company issuing such shares
10.	Payment to a company or an institution for acquiring debentures or bonds issued by it.	Amount exceeding Rs. 50,000	The principal officer of a company or an institution issuing such bonds or debentures.
11.	Purchase or sale or gift or joint development agreement by any person of any immovable property.	Amount exceeding twenty lakh rupees or valued by stamp valuation authority referred to in section 78, at an amount exceeding twenty lakh rupees.	Inspector-General appointed under section 3 of the Registration Act, 1908 (16 of 1908) or Registrar or Sub-Registrar appointed under section 6 of that Act.

12.	Opening an account other than a time-deposit referred in Sl. No. 13 and a Basic Savings Bank Deposit Account with— (*i*) a banking company; or (*ii*) a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act).	All such transactions.	*i.* Manager or officer of a banking company or co-operative bank; or *ii.* the principal officer of the institution, as the case may be.
13.	A time deposit with— *i.* a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act); or *ii.* a post office; or *iii.* a Nidhi referred to in section 406 of the Companies Act, 2013 (18 of 2013); or *iv.* a non-banking financial company which holds a certificate of registration under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934), to hold or accept deposit from public.	Amount exceeding Rs. 50,000 or aggregating to more than Rs. 5,00,000 during a financial year.	*i.* Manager or officer of a banking company or co-operative bank; or *ii.* postmaster; or *iii.* the principal officer of the company; or *iv.* the principal officer of the institution, as the case may be.
14.	Commencement of account- based relationship with an insurer as defined in section 2(9) of the Insurance Act, 1938 (4 of 1938)	All such transactions where insurance premium exceeds Rs. 50,000 during a Financial year.	The manager or officer of an insurer.
15.	Payment to *i.* a hotel or restaurant; or *ii.* a convention Centre; or *iii.* a banquet hall; or *iv.* any person engaged in event management, against a bill or bills at any one time.	Payment in cash of an amount exceeding Rs. 1,00,000.	The person issuing the document including the bill.
16.	Sale or purchase by any person, of goods or services of any nature other than those specified at Sl. Nos. 1 to 15, if any.	Amount exceeding Rs. 2,00,000 per transaction.	The person issuing the document including the bill.

(2) In respect of transactions mentioned in column (2) of the Table in sub-rule (1)—

(*a*) any person who is a minor, not having any income chargeable to tax, and who enters into any of the said transactions, shall quote the Permanent Account Number of his father or mother or guardian, as the case may be, in the document pertaining to the said transaction;

(*b*) any person, not being a company or a firm, and who does not have a Permanent Account Number, entering into any of the transactions mentioned at Sl. Nos. 11 to 16, shall make a declaration in Form No. 97 giving therein the particulars of such transaction;

(*c*) out of the transactions mentioned in clause (*ii*), a foreign company entering into transactions at Sl. No. 12 or 13 in an IFSC banking unit, who does not have—

(*I*) a Permanent Account Number; and

(*II*) any income chargeable to tax in India,

shall make a declaration in Form No. 97;

(3) For the purposes of section 262(1)(*f*), any person, not being a company or a firm, and who does not have permanent account number, entering into,—

(*a*) any of the transactions mentioned at Sl. Nos. 1 to 10;

(*b*) transaction mentioned at Sl. No. 11, where amount of immovable property exceeds forty-five lakh rupees or more, or its value as per stamp valuation authority referred to in section 78 of the Registration Act, 1908 (16 of 1908) exceeds forty-five lakh rupees,

shall apply for Permanent Account Number.

(4) The provisions of sub-rule (3) shall not apply in a case,—

(*a*) where the person carrying out transactions as per Sl. Nos. 1 to 10 of column (2) of the Table in sub-rule (1), is a non-resident (not being a company) or a foreign company;

(*b*) the transaction is entered into with an IFSC banking unit; and

(*c*) such non-resident (not being a company) or the foreign company does not have any income chargeable to tax in India.

(5) The person referred to in column (4) of Table in sub-rule (1), who has received or issued any document, shall ensure that,—

(*a*) Permanent Account Number after verification, has been duly and correctly mentioned therein or as the case may be, a declaration in Form No. 97 has been duly furnished with complete particulars;

(*b*) the valid Permanent Account Number or the fact of furnishing of Form No. 97, is duly mentioned in the records maintained for the transactions referred to in column (2) of Table in sub-rule (1); and

(*c*) the Permanent Account Number or the details of Form No. 97 are linked and mentioned in any information furnished to the income-tax authority or any other authority or agency under any provision of the Act or any rule made thereunder.

(6) The provisions of sub-rule (1) shall not apply to the following class or classes of persons:—

(*a*) the Central Government, State Governments and the consular offices; and

(*b*) the non-residents referred to in section 2(*72*) in respect of the transactions referred to against Sl. No. 1 or 3 or 15 or 16 of the Table.

(7) For the purposes of this rule,—

(*a*) "IFSC banking unit" means a financial institution defined under section 3(1)(*c*) of the International Financial Services Centres Authority Act, 2019 (50 of 2019), that is licensed or permitted by the International Financial Services Centres Authority to undertake permissible activities under the International Financial Services Centres Authority (Banking) Regulations, 2020; and

(*b*) "time deposit" means any deposit which is repayable on the expiry of a fixed period.

(8) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall lay down the formats and standards along with procedure as regards the manner of authentication of Permanent Account Number.

Time and manner in which persons referred to in rule 159 shall furnish a statement containing particulars of Form No. 97.

160. (1) Every person referred to in sub-rule (2), who has received any declaration in Form No. 97 in relation to a transaction specified in column 2 of the Table in rule 159, shall—

(*a*) furnish a statement in a Form No. 98 containing particulars of declaration to the Director of Income-tax (Intelligence and Criminal Investigation) or the Joint Director of Income-tax (Intelligence and Criminal Investigation) through online transmission of electronic data to a server designated for this purpose and obtain an acknowledgement number; and

(*b*) retain Form No. 97 for a period of six years from the end of the financial year in which the transaction was undertaken.

(2) The persons referred to in sub-rule (1) shall be—

(*a*) Sl. No. 11 or 12 or 13 or 14; and

(*b*) Sl. No. 15 or 16 and who is required to get his accounts audited under section 58,

of the column 4 of the Table in rule 159.

(3) The statement referred to in sub-rule (1)(*i*) shall,—

(*a*) where the declarations are received by the 30th September, be furnished by the 31st October of that year; and

(*b*) where the declarations are received by the 31st March, be furnished by the 30th April of the financial year immediately following the financial year in which the form is received.

(4) The statement referred to in sub-rule (1)(*i*) shall be verified—

(*a*) in a case where the person furnishing the statement is an assessee as defined in section 2(*11*), by a person specified in section 265;

(*b*) in any other case, by the person referred to in column (4) of the Table in rule 159.

Transactions for purposes of section 262(9)(*a*).

161. (1) For the purposes of section 262(9)(*a*), every person shall, at the time of entering into a transaction specified in column 2 of the following Table, quote his Permanent Account Number in documents pertaining to such transaction, and every person specified in column (3) of the said Table, who receives such document, shall ensure that the said number has been duly quoted and authenticated:

TABLE

Sl. No.	*Nature of transaction*	*Person*
1	*2*	*3*
1.	Cash deposit or deposits aggregating to twenty lakh rupees or more in a financial year, in one or more account of a person with —	
	(*i*) a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);	(*i*) A banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);
	(*ii*) Post Office	(*ii*) Post Master General as referred to in section 2(*j*) of the Indian Post Office Act, 1898 (6 of 1898) (as it existed prior to its repeal) or the Regional Head as referred in the Post Office Rules, 2024 framed under the Post Office Act, 2023 (43 of 2023).
2.	Cash withdrawal or withdrawals aggregating to twenty lakh rupees or more in a financial year, in one or more account of a person with,—	
	(*i*) A banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);	(*i*) A banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);
	(*ii*) Post Office	(*ii*) Post Master General as referred to in section 2(*j*) of the Indian Post Office Act, 1898 (6 of 1898) (as it existed prior to its repeal) or the Regional Head as referred in the Post Office Rules, 2024 framed under the Post Office Act, 2023 (43 of 2023).
3.	Opening of a current account or cash credit account by a person with,—	
	(*i*) A banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);	(*i*) A banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);
	(*ii*) Post Office	(*ii*) Post Master General as referred to in section 2(*j*) of the Indian Post Office Act, 1898 (6 of 1898) (as it existed prior to its repeal) or the Regional Head as referred in the Post Office Rules, 2024 framed under the Post Office Act, 2023 (43 of 2023).

(2) The provisions of sub-rule (1) shall not apply in a case where the person carrying out transaction in column 2 of Table is the Central Government, a State Government or a consular office.

(3) The provisions of sub-rule (1) shall not apply in a case,—

(*a*) where the person, carrying out transaction as per Sl. Nos. 1 to 3 of column (2) of Table is a non-resident (not being a company) or a foreign company;

(*b*) the transaction is entered into with an IFSC banking unit; and

(*c*) such non-resident (not being a company) or the foreign company does not have any income chargeable to tax in India.

(4) For the purposes of sub-rule (3), "IFSC banking unit" shall have the meaning assigned to it in rule 159(7)(*a*).

(5) The Permanent Account Number of an individual shall be submitted to the Principal Director General of Income-tax (Systems), or the Director General of Income-tax (Systems) or the person authorised by the Principal Director General of Income-tax (Systems), or the Director General of Income-tax (Systems) with the approval of the Board, for the purposes of authentication referred to in section 262.

(6) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall lay down the formats and standards along with procedure for authentication of Permanent Account Number.

When PAN becomes inoperative under section 262(6).

162. (1) If a person who had been allotted a Permanent Account Number (PAN) and was required to intimate his Aadhaar number under section 262(6), but failed to do so, then his Permanent Account Number being inoperative, he shall be liable for payment of fees in accordance with rule 158.

(2) Where the person referred to in sub-rule (1) has intimated his Aadhaar number under section 262(6), after payment of fees in accordance with rule 158, his Permanent Account Number shall become operative within thirty days from the date of intimation of Aadhaar number.

(3) A person, whose Permanent Account Number has become inoperative under sub-rule (1), shall be liable for the following consequences for the period commencing from the date of commencement of this rule till the date it becomes operative: —

(*a*) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made;

(*b*) interest shall not be payable on such refund for the period, beginning with the date of commencement of this rule and ending with the date on which it becomes operative;

(*c*) where tax is deductible or collectible at source under Chapter XIX-B in case of such person, such tax shall be deducted or collected, as the case may be, at higher rate, in accordance with provisions of section 397(2);

(4) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the formats and standards along with the procedure for verifying the operational status of Permanent Account Number under sub-rules (1) and (2).

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Conditions for furnishing return of income by persons other than a company or firm referred to in section 263(1)(*a*)(*x*).

163. (1) The conditions required to be fulfilled in a tax year for the purposes of furnishing return of income in respect of a person other than a company or firm referred to in section 263(1)(*a*)(*x*), shall be the following:—

(*a*) if he has deposited an amount or aggregate of the amounts exceeding one crore rupees in one or more current accounts maintained with a banking company or a co-operative bank; or

(*b*) if he has incurred expenditure of an amount or aggregate of the amounts exceeding Rs.200000 for himself or any other person for travel to a foreign country; or

(*c*) if he has incurred expenditure of an amount or aggregate of the amounts exceeding Rs.100000 towards consumption of electricity; or

(*d*) if his total sales, turnover or gross receipts, as the case may be, in the business exceeds sixty lakh rupees; or

(*e*) if his total gross receipts in profession exceeds ten lakh rupees; or

(*f*) if the aggregate of tax deducted at source and tax collected at source, in the case of such person is Rs. 25000 or more, and in the case of individual resident of the age of sixty years or more, the amount shall be taken as Rs. 50000 or more; or

(*g*) if he has deposited in his one or more savings bank account, in aggregate, fifty lakh rupees or more.

(2) For the purposes of this rule, the expression "travel to a foreign country" does not include travel to the neighbouring countries or to such places of pilgrimage as the Board may specify in this behalf, by notification.

Forms, eligibility, verification etc. in respect of return of income.

164. (1) The return of income required to be furnished under section 263(1) or section 268(1)(*a*) or section 280, relating to the tax year commencing on the 1st April, 2026, shall be in accordance with the provisions of this rule.

(2) Subject to the provisions of sub-rule (3), return of income shall be in Form SAHAJ (ITR-1) and be verified in the manner indicated therein in the case of a person being an individual, who is a resident other than not ordinarily resident and where the total income includes income chargeable to income-tax, under the head —

(*a*) "Salaries" or income in the nature of family pension as defined in section 93(1)(*d*); or

(*b*) "Income from house property", where the assessee does not own more than two house property and does not have any brought forward loss or loss to be carried forward under the head; or

(*c*) "Income from other sources", except winnings from lottery or income from race horses and does not have any loss under the head; or

(*d*) "Capital gains", where assessee has only long-term capital gains under section 198 not exceeding Rs. 125000 and does not have any brought forward loss or loss to be carried forward under the head.

(3) A person shall not be eligible to file ITR-1, if he —

(*a*) has assets (including financial interest in any entity) located outside India; or

(*b*) has signing authority in any account located outside India; or

(*c*) has income from any source outside India; or

(*d*) has income to be apportioned in accordance with provisions of section 10; or

(*e*) has claimed deduction under section 93, other than deduction claimed under clause (*d*) of sub-section (1) of the said section; or

(*f*) is a director in any company; or

(*g*) has held any unlisted equity share at any time during the tax year; or

(*h*) is assessable for the whole or any part of the income on which tax has been deducted at source in the hands of a person other than the assessee; or

(*i*) has claimed any relief of tax under section 159 or deduction of tax under section 160; or

(*j*) has agricultural income, exceeding Rs. 5000; or

(*k*) has total income, exceeding fifty lakh rupees; or

(*l*) is a person in whose case tax has been deducted under section 393(3) [Table : Sl. No. 5]; or

(*m*) is a person in whose case payment or deduction of tax has been deferred under section 391(2) or section 392(3); or

(*n*) has any income of the nature on which the tax is determinable as per the provisions of Part A of Chapter XIII of the Act.

(4) Return of income shall be in the case of a person being an individual not being an individual to whom sub-rule (2) applies or a Hindu undivided family, where the total income does not include income under the head business or profession, be in Form No. ITR-2 and be verified in the manner indicated therein;

(5) Subject to the provisions of sub-rule (6), return of income shall be in Form SUGAM (ITR-4) and be verified in the manner indicated therein, in the case of a person being an individual or a Hindu undivided family, who is a resident other than not ordinarily resident, or a firm, other than limited liability partnership firm, which is a resident, —

(*a*) deriving income under the head "Profits or gains of business or profession" and such income is computed in accordance with special provisions referred to in section 58 for computation of such income; and

(*b*) has, "Capital gains", if any, where assessee has only long-term capital gains under section 198 not exceeding Rs. 125000.

(6) A person shall not be eligible to file ITR-4, if he —

(*a*) has assets (including financial interest in any entity) located outside India; or

(*b*) has signing authority in any account located outside India; or

(*c*) has income from any source outside India; or

(*d*) has income to be apportioned in accordance with provisions of section 10; or

(*e*) has claimed deduction under section 93, other than deduction claimed under section 93(1)(*d*) thereof; or

(*f*) is a director in any company; or

(*g*) has held any unlisted equity share at any time during the tax year; or

(*h*) has total income, exceeding fifty lakh rupees; or

(*i*) owns more than two house properties, the income of which is chargeable under the head "Income from house property"; or

(*j*) has any brought forward loss or loss to be carried forward under any head of income; or

(*k*) is assessable for the whole or any part of the income on which tax has been deducted at source in the hands of a person other than the assessee; or

(*l*) has claimed any relief of tax under section 159 or deduction of tax under clause (*d*) of sub-section (1) of the said; or

(*m*) has agricultural income, exceeding Rs. 5000; or

(*n*) has income of the nature specified in section 17(1)(*d*) on which tax is payable or deductible under section 391(2) or section 392(3); or

(*o*) has any income of the nature on which the tax is determinable as per provisions of Part A of Chapter XIII of the Act.

(7) Return of income shall be in Form No. ITR-3 and be verified in the manner indicated therein in the case of a person being an individual or a Hindu undivided family other than the individual or a Hindu undivided family referred to in sub-rule (2) or sub-rule (4) or sub-rule (5) and having income under the head "Profits or gains of business or profession".

(8) The return of income shall be in Form No. ITR-5 and be verified in the manner indicated therein in the case of a person not being an individual or a Hindu undivided family or a company or a person to which sub-rule (10) applies.

(9) The return of income shall be in Form No. ITR-6 and be verified in the manner indicated therein in the case of a company not being a company to which sub-rule (10) applies;

(10) The return of income shall be in Form No. ITR-7 and be verified in the manner indicated therein, in the case of a person including a company, whether or not registered under section 25 of the Companies Act, 1956 (1 of 1956), or section 8 of the Companies Act, 2013 (18 of 2013), required to file a return under section 349 or Schedule VIII [Table :Sl. No. 1D(*f*)] or section 263(1)(*a*)(*iv*) or (*v*).

(11) The return of income shall not be accompanied by a statement showing the computation of the tax payable on the basis of the return, or proof of the tax, if any, claimed to have been deducted or collected at source, or the advance tax, or tax on self-assessment, if any, claimed to have been paid, or any document or copy of any account or form or report of audit required to be attached with the return of income under any of the provisions of the Act.

(12) The return of income referred to in sub-rule (1) shall be furnished by a person mentioned in column 2 of the following Table in the manner specified in column 3 thereof:

TABLE

Sl. No.	*Person*	*Manner of furnishing return of income*
1	*2*	*3*
1.	Company	Electronically under digital signature.
2	Any person whose accounts are required to be audited under section 63	(*a*) Electronically under digital signature; or (*b*) transmitting the data electronically in the return under electronic verification code.
3.	Any person other than person referred in Sl. Nos. 1, 2 and 4	(*a*) Electronically under digital signature; or (*b*) transmitting the data electronically in the return under electronic verification code; or (*c*) transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.
4.	An individual of the age of eighty years or more at any time during the tax year, who furnishes return in Form No. SAHAJ (ITR-1) or Form No. SUGAM (ITR-4)	(*a*) Electronically under digital signature; or (*b*) transmitting the data electronically in the return under electronic verification code; or (*c*) transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or (*d*) paper form.

(13) For the purposes of sub-rule (12), "electronic verification code" means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the data structure and standards specified by Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems).

(14) Where a return of income relates to the tax year commencing on the 1st April, 2025 or any earlier tax year, it shall be furnished in the appropriate form as applicable in that tax year.

Furnishing of updated return of income under section 263(6) read with sub-section (2) of said section.

165. (1) The return of income to be furnished by any person, eligible to file such return under section 263(6), shall be in the Form ITR-UN and be verified in the manner indicated therein.

(2) ITR-UN shall be furnished by a person mentioned in column 2 of the following Table in the manner specified in column 3 thereof:

TABLE

Sl. No.	*Person*	*Manner of furnishing return of income*
1	*2*	*3*
1.	Company	Electronically under digital signature.
2.	Any person whose accounts are required to be audited under section 63	(*a*) Electronically under digital signature; or (*b*) transmitting the data electronically in the return under electronic verification code.
3.	Any person other than person referred in Sl. Nos. 1 and 2	(*a*) Electronically under digital signature; or (*b*) transmitting the data electronically in the return under electronic verification code; or (*c*) transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.

(3) For the purposes of sub-rule (2), the expression "electronic verification code" means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the data structure and standards specified by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems).

Conditions for treating a return as defective return under section 263(7).

166. (1) A return of income shall be regarded as defective, if any of the following conditions is satisfied: —

(*a*) all fields, parts, schedules, statements, and columns in the return of income, as applicable to the case of the assessee, have not been duly filled in, including those relating to computation of income chargeable under applicable heads of income, computation of gross total income and total income; or

(*b*) the report of the audit, in auditable cases, referred to in section 63, has not been furnished prior to the filing of the return of income; or

(*c*) if the return of income is furnished under section 263(6), the details of payment of tax as per section 267 are not duly filled in the return; or

(*d*) the brought forward credit of minimum alternate tax (MAT) or alternate minimum tax (AMT) claimed in the return is not in accordance with the carry forward of MAT or AMT in the latest return, as the case may be, allowed to the assessee.

(2) The Board may notify, the class or classes of persons, to which any of the conditions specified in clauses (*a*) to (*d*) of sub-rule (1), shall not apply or shall apply with such modifications, as may be specified in such notification.

सत्यमेव जयते
कोष मूलो दण्ड:
INCOME TAX DEPARTMENT

Form of appeal to Joint Commissioner (Appeals) or Commissioner (Appeals) under section 358.

167. (1) An appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) shall be made in Form No. 99.

(2) Form No. 99 shall be furnished in the following manner: —

(*a*) in the case of a person who is required to furnish return of income electronically under rules 164 and 180, —

(*i*) by furnishing the form electronically under digital signature, if the return of income is furnished under digital signature;

(*ii*) by furnishing the form electronically through electronic verification code in a case not covered under item (*i*);

(*b*) in a case where the assessee has the option to furnish the return of income in paper form, by furnishing the form electronically in accordance with clause (*a*).

(3) The form of appeal referred to in sub-rule (1), shall be verified by the person who is authorised to verify the return of income under section 265, as applicable to the assessee.

(4) Any document accompanying Form No. 99 shall be furnished in the manner in which the said Form is furnished.

Prescribed person for verification of return for purposes of section 265 [Table: Sl. Nos. 3 and 9].

168. (1) For the purpose of verification of return under section 265 [Table: Sl. Nos. 3 and 9], "any other person", shall be the person appointed by the Adjudicating Authority for discharging the duties and functions of an interim resolution professional, a resolution professional, or a liquidator, as the case may be, under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and the rules and regulations made thereunder.

(2) For the purposes of this rule, "Adjudicating Authority" shall have the same meaning as assigned to it in section 5(1) of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

Form of verification for furnishing information under section 268(1)(*c*).

169. The information which a person is required by the Assessing Officer to furnish under section 268(1)(*c*) shall be verified in the following manner:—

"I declare that to the best of my knowledge and belief, the information furnished in the statement/statements is correct and complete and other particulars shown therein are truly stated."

Prescribed income-tax authority under section 268(3) for issue of notice under sub-section (1) thereof.

170. The prescribed income-tax authority under section 268(3), for issue of notice under sub-section (1) of the said section, shall be an income-tax authority not below the rank of Income-tax Officer who has been authorised by the Central Board of Direct Taxes to act as such authority for the purposes of section 268(3).

Forms for report of audit or inventory valuation under section 268(5).

171. (1) The report of audit of the accounts of an assessee, which is required to be furnished under section 268(5)(*i*), shall be in Form No. 100.

(2) The report of inventory valuation of an assessee, which is required to be furnished under section 268(5)(*ii*), shall be in Form No. 101.